IN THE HIGH COURT OF JUDICATURE, ANDHRA PRADESH
AT HYDERABAD

(Special Original Jurisdiction)

TUESDAY, THE TWENTY SIXTH DAY OF OCTOBER
TWO THOUSAND AND FOUR

PRESENT

THE HON'BLE MR JUSTICE BILAL NAZKI

and

THE HON'BLE MR JUSTICE S.ANANDA REDDY

WRIT PETITION NO : 19578 of 2004

Between:

M/s Kalyani Trading Company, Guntur, rep. by its Proprietor

Kashiram Pareek

..... PETITIONER

AND

1. The Additional Commissioner of Commercial Taxes,

(Legal) (FAC), Hyderabad.

2.Assistant Commissioner (CT) (LTU), Guntur Division, Guntur.

3. The Commercial Tax Officer, Main Bazar, Guntur.

.....RESPONDENTS

Petition under Article 226 of the constitution of India praying that in the circumstances stated in the Affidavit filed herein the High Court may be pleased to issue an appropriate writ, order or direction more particularly one in the nature of writ of Mandamus declaring the order of the 1st respondent in CCT's Ref.No.LV(1)/2054/2004 and LV(1)2057/2004 dated 07-10-2004 as illegal, arbitrary,

unreasonable and unjustified and restrain the 3rd respondent from taking any coercive steps for collecting the disputed demand of Rs.1,49,483/- for the assessment year 2000-2001 and Rs.2,28,918/- for the assessment year 2001-2002 under the A.P.General Sales Tax Act, pending disposal of the appeal filed by the petitioner before the Sales Tax Appellate Tribunal.

Counsel for the Petitioner:MR.BHASKAR REDDY VEMIREDDY

Counsel for the Respondents: GP FOR COMMERCIAL TAX

The Court made the following

O R D E R (Per the Hon'ble Sri Justice Bilal Nazki):

Heard learned counsel for the parties.

The petitioner contends that stay has been rejected by the first respondent, while the appeal is pending. He submits that he has paid an amount of Rs.40,000/- for the assessment year 2000-2001 and for the second assessment year i.e., 2001-2002, he has already deposited 50 per cent of the disputed tax.

In these circumstances, we direct that there shall be stay of collection of the disputed tax, subject to payment of 50 per cent of the disputed demand, within a period of eight weeks. The amount already deposited by the petitioner shall be given credit to while calculating the 50 per cent amount.

With these observations, the writ petition itself is disposed of with the consent of the learned counsel for the parties. No order as to costs.

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(BILAL NAZKI, J)

26th October, 2004.

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(S.ANANDA REDDY, J)

Note:Issue wire at party's cost

B/o

vrn

To

1. The Additional Commissioner of Commercial Taxes,

(Legal) (FAC), Hyderabad.

2. Assistant Commissioner (CT) (LTU), Guntur Division, Guntur.

3. The Commercial Tax Officer, Main Bazar, Guntur.

4. Two C.Cs to the Government Pleader for Commercial Taxes,

High Court of A.P, Hyderabad (OUT)

5. Two C.D copies